G. R. S. IX-5]

Previous references.
8-17 (102)
39-17 (102)

File No. 29-18

1918.

Serial Nos. 1665

(Prio)

Later references.
Prio 73-23 (1-2).

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Prio

Part B for april 1919.

SUBJECT.

Audit of accounts of the Rajpore Jail

From.
The comptroller & Cert
No L & D 160 dy 16-11-918

Del) For the audit Note of the accts of the Rajpore Jail for the period from April 19 to June 1918 & copies of Memo of remarks of Dy Insp of the Jail and of letter No 1719/97-09 dy 6 11-18 from the Insp Genl of Prisons.

To
Sec'y) The I. Genl of Prisons
& comptroller & Cert
No. Q 24231-2 dy 22-4-19.
accepts the view of the comptr under the pecular condition obtaining in the Rajpore Jail & directs that the Rs. be modified in so far as it relates to the maintenance of separate Cash book

Rec'd 17/5/19

W D 1250—GPB—60,000 - 28-1-19

G. R. S. III—1] 1918.

GENERAL AND REVENUE SECRETARIAT.

(Pris)

NOTES.

File No. 29-18

FILE HEADING.

Audit of accounts of the Mysore Jail

From

The Comptroller

No. LAD 160 Dated 16-11-1918 Received 20.11.1918

Diary No. 6661	Enclos. 3	Spare Copies. —	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards the audit note of the accounts of the Mysore Jail for the period from April 1917 to June 1918 & copies of Memo of remarks of the Supdt of the Jail. Ref letter No 17191/97-09 d/16-11-1918 from the I. G. of Prisons.

NOTES AND ORDERS.

Yr

The last audit note of the account of the Mysore Jail comprised the per from July 1915 to March 1917.

The Supdt of the Jail is said to have taken action already on

NOTES—First Sheet.

WD 1232—GPB—20,000—18-11-18

G. R. S. III-2]

General and Revenue Secretariat. | F. File No. of 191 .

Serial No.

certain shortcomings pointed out. There is a diversity of opinion as regard the cash book maintained, the Supdt holding that one will suffice & the auditor suggesting seperate cash books for the Genl Dept & the Manufacturing dept.

2) Subd for orders.

LGR 22/11

3) The running up of accts of the Manufacturing & Genl Depts is in contravention of rule 836 of the Jail Manual & the Supdt's explanation for continuing it is not satisfactory. The Compte requests specific orders of Govt on the point.

bal 23/11

4) Please put up draft instruction in accordance with the views of the Committee.

23/11

5) Draft Subd.

LGR 29/11

6) In favour of approval. The practice of keeping only one cash book is opposed to the standing orders on the subject & the practice prevailing in the Central Jail. There is not sufficient justification for

6661

G. R. S. III-2]

General and Revenue Secretariat.

Pris File No. 29 of 1918

Serial No.

adopting advce. concr.

15 30/11

First Member

1121/30. 1) Dont approved.

2) Notwithstanding what has been provided in the Jail Manual, it seems to me that there is much to be said in favour of the maintenance of One Cash Book to record all the transactions concerning all particular Institutions. Separate Ledgers may be maintained for the various accounts on one ledger with separate pages for each account. This is a matter which I think ought to be taken up & carefully considered next by the Audit Dept.

Bell
12.12.18

3) Draw up Draft in 2nd para
15/12/18

4) To the Comptroller
The G. G. & Prisons

No G 11826-7 14th Dec: 1918

Records the communication from the Comptroller forwarding the Audit notes & the accounts of the Bhopawar Jail from April 1917 to June 1918 with certain observations

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-8-18—S.

6661

G. R. S. III-2)

General and Revenue Secretariat. | Pris File No. 29 of 1918..

Serial No.

4) Draft-Subd with refee to paras 8 & 9 supra.

SBR 21/12

hl

11) Issue SMN 26.12.18

3 To the comptroller to Govt. no 9 13299 dated 9th Jan: 1919

calls for his views in the matter of maintenance of one cash book for recording all the transactions of any particular Institution and of separate ledgers for the various accounts on one ledger with separate pasting for the different accts.

Issued

11 Jan 1919

4- From the same.
No. LAD.117 of 6.1.1919.
states that one general cash book for all the transactions may be maintained as one of the same officer viz, the Chief Jailor is in charge of both the Jail & the manufacturing dept & he maintains both the accounts.

12) The opinion now furnished clash with the 2nd para of G.O. d/17.12.1

13) Subd with reference to para 8 sup

SBR

Jail 18/1 20/1

X

NOTE—Contn. sheet.

9477

F. R. S. III-2]

General and Revenue Secretariat. | Pr. File No. 29 of 1918.

Serial No.

14) At the desire of the Comptroller a G. O. was issued directing that separate cash books shd be maintained for the General & Manufacturing Depttts.

But when the Comptroller was consulted as to whether the practice of having only one Cash book for both the Depttts as hitherto was not desirable he ~~was~~ answered in the affirmative ~~that~~ has stated that the existing arrangement might continue.

15) Orders are solicited as to whether the G. O. already issued might ~~be~~ not be withdrawn.

SBH.
Chief Secy) 20.1.19

16) Perhaps a draft modifying the provision in the Jail manual suitably ~~submit~~ submitted to number -

487
18/4

WD A 1789—GPB—60,000—20-3-18

9477

G. R. S. 111-2]

General and Revenue Secretariat.

Prisons File No. 29 of 1918.

Serial No.

1) Draft of a G.O.Cs. submitted for approval.

SER 5/2 GSS 5/2

2) Please put up the Jail manual

D.M. 6/2

Copy of the Jail Manual is put up.

SER 8/2. GSS 8/2

Draft G.O. as subd & appd or otherwise

D.M. 13/2

Temp Member)

The Jail Manual has not been put up. However, the amendments which may be adopted to the rules in Jail Manual may be embodied in a revised draft.

15/2

A revised draft is subd for approval.

SER 31/3 GSS 3/4

Temp Member

Revised draft subd

D.M. 6/4

Agreed

16/4

Amd 16.4.19

Put up Jail manual with Copy of the G.O. as issued

D.M. 20.2.19

Please arrange to have it printed

D.M. 27/2

Jail manual sld: be put up when subd by Member.

The delay should be explained by Mr C.W.

D.M. 6/4

Subd. with the Jail Manual. A note on leave when the file was returned to the Branch for a revised draft.

SER 7/4

NOTE—Continued sheet.

4.19

WD A 1789—GPB—60,000—20-3-18—S.

G. R. S. III-2]

947

General and Revenue Secretariat. | Pris File No. 29 of 1918.

Serial No. 5

To The D. G. P. Persons
The Comptroller
No G 24231-2 Dt 22-4-19
Accepts the view of the Comptroller under the provisions condition obtaining in the Singapore Gaol and directs that the G.O. be modified in so far as it relates to the maintenance of separate cash books.

P.W.
This has to be treated as a P.O. Please take return to warrant of 5
E.A.D. 6/6

A printed copy is filed in the file & another copy is sent to the G.A. Branch. The papers may now be recorded.
10/6 B 10/6

12 JUN 1919

8

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. LAD 180 8/3

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 16 ~~XXX~~ Nov. 1918.

15077

Circle W

DIARY No. K. S. C

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Offg. Comptroller to the Government of His Highness the Maharaja of Mysore.

19-19
EXTION Prisons
FILE No. 29-18
SERIAL No. 1

OFFICE OF THE CHIEF SECRETARY TO GOVT. 111 PROTECTION BRANCH. 3 NOV 1918

To

.....C..S..Balasundaram Iyer....., Esq., B.A.,
Chief *Secretary to the Government of Mysore,*
B..a..n..g..a..l..o..r..e.....~~XXXXXXX~~.

SIR,

I have the honor to forward herewith the Audit Note of the accounts of the Mysore Jail from April 1917 to June 1918 together with copies of the Memo containing the remarks of the Superintendent of the Jail, and of letter No.1719/97-07 dated the 6th November 1918 from the Inspector-General of Prisons forwarding the Audit Note with his remarks.

2. Orders of Government are necessary in regard to the proposal of the Superintendent of the Jail to maintain only one cash book for the General Branch and the Manufacturing Department of the Jail - Vide his remarks on para 3 of the Audit Note.

I have the honor to be,

Sir,

Your most obedient servant,

Offg. Comptroller.

WD.0322—GPB—3,000—14-12-16

C. O. 42–Rec.—17]

....Department

191 .

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Offg. Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....Esq.,
Secretary to the Govt. of Mysore,
Dept.

Dated

Despatched

Received

No.....

Subject matter.

Letter No.1719/9707 dated the 6th November 1918 from the Inspector-General of Prisons in Mysore, Bangalore, to the --- Comptroller of Mysore, Bangalore.

=======

I have the honor to return herewith the note on the audit of the accounts of the Mysore Jail from April 1917 to June 1918, which was received with your letter No.15/L.A.D. dated 2nd October 1918.

2. As regards the Objection noted in Part I of the note, I have to state that the marginally noted registers prescribed in

1. Register of fines 2. Register of Civil batta 3. Contingent Register.

accordance with instructions contained in the last audit note are not maintained in the Jail. The Superintendent of the Jail explains that the omission was due to the non-receipt of printed books from the Stationery Depot. He has however been asked to address the Superintendent of Govt. Stationery again and obtain the supply of registers at a very early date. In the meanwhile, he is directed to see that the Registers are opened in manuscript, pending receipt of printed books from the Depot.

3. Part II of the Note. It is satisfactory to note that accounts in the Jail are being maintained properly. The objection raised by the auditor in the course of his examination of the accounts are a few and of minor nature. The Superintendent had already taken action in certain cases. In other case, he has suggested his views which appear reasonable. A copy of the Superintendent's Memo of explanation is herein enclosed for favour of perusal.

" Copy "

Superintendent, Comptroller's Office,
Records Section.

CV/15/11

M e m o.

Reference to the notes on the audit of accounts of this Jail from April 1917 to June 1918.	Remarks and explanations of the Superintendent of the Jail:
Part 1 Para 1(d) regarding the non-maintenance of the following books:- (1) Register of fines (2) Register of Receipt and disbursement of Civil batta (3) Contingent Register in Form 10. (4) Classified abstract of the total monthly receipts and payments.	In the case of registers 1,2 & 3 printed Registers were asked for in this No.810/F44 dated the 6th July 17 and the Inspector-General of Prisons has stated in his No.1109/97-07 that he has asked the Superintendent of Stationery Department to supply them direct to this office. Their receipt from the Depot is awaited. 2. In the case of Register No.4 Classified Abstract, an indent was made for it also in the above letter of this office. Since then, the Comptroller, at the instance of the Inspector-General of Prisons, prescribed in his No.Spl.26 dated 18-5-1918 the form in which it may be maintained and the Register is maintained here in manuscript form from July 1918 the beginning of the current official year.
Para 3. Part II of the audit notes stating that there should be a separate cash book for the Manufacturing Department as required under Rule 846 of the Jail Manual.	3. At present the cash belonging to Jail proper and Jail Manufactory are both kept in a single cash chest in Jailor's custody and consequently a single cash book is maintained wherein the total receipts and payments of the Manufacturing Department are noted, there being separate subsidiary Regis-

Registers for noting the details. Proposals for the improvement of Jail Manufactures and strengthening the staff are now before Government and pending receipt of orders thereon, the existing practice may continue.

Para 4. Part II of the Audit Note stating that itwas not explained how an omission to record a payment of 4 as. on account of batta paid to a Civil prisoner on 15-1-1918 was not discovered till the 21st idem although cash was examined on the 16th idem.

4. The noting of payment was omitte and the omission could not be discovere on the evening of the 15th January 1918 Hence the Jailor made good the deficit in cash from his own pocket and after going over the accounts in more detail on the 20th idem discovered the same and rectified it on the following day with the Superintendent's permission.

Para 5. Part II of the audit note stating that an acknowledgment for the receipt of a remittance of criminal fine of Rs.147/- made from the Jail to Court had not been obtained.

5. The receipt of the fine was acknowledged in the delivery book of this office. A reminder was however sent for a separate acknowledgment which has since been got and filed in file 44 of this office. Registered No.399 dated the 9th July 1918.

Para 6. Part II of the audit note regarding temporary transfers of cash belonging to Jail to Jail Manufactory and vice-versa

6. This will be avoided by presenting Abstract bills at the Treasury whenever the imprest money of any Jail branch runs short.

Para 7. Part II of the audit note regarding the grant of advances to warders.

7. The practice has already been discontinued.

Para 8. Part II of the audit note regarding separation of cash received on account of cash and credit sales.

8. Separate columns have now been opened in the cash receipt book to distinguish the two varieties of cash.

"Copy"

for Superintendent, Records & Compts

Note on the audit of the Accounts of the

Mysore Jail.

Name of Auditor. Mr. A. Rama Rao

Date of commencement of Audit. 24th June 1918

Date of ccmpletion of audit. 5th July 1918.

Period occupied (excepting hilodays) in current audit 10 days.

Names of Superintendent who held office during the period of audit:

S. Subba Rao Esq., B.A.,M.B.C.M,L.R.C.S.,etc

The last audit ended in April 1917 and was for the period from July 1915 to March 1917. the present audit is for the period from April 1917, to June 1918.

P A R T I.

Action taken on the last audit.

1. (a) Orders of Government were passed on the Last Audit Note in Government Order No. J.704-5/Prim.8-17-2 dated 27th August 1917

(b) Part I. para 1. Towards the outstandings shown in the statement "A" referred t in the para 1, a sum of Rs.66-6-7 was recovered outof State Life Insurance bonus amount due to Mr. R. S. Nagamakar, late Chief Jailor, in accordance with Government Order No.4020-1/Pris 26-16-2 of the 14th-May-1917.

(c) Part II. para 2. The account books relating to the Savings Association are now maintained in printed forms as suggested in the last audit note.

(d) paras 3 to 7. The following books are not maintained:-

1. The Register of Fines recovered from prisoners and remitted to Courts (subsidiary to the General Cash Book).

2. A Register to show all the receipts and payments of Civil Batta, (from which the daily totals may be worked out and taken to the General Cash Book).

3. A Contingent Register in form 10 prescribed in the Civil Account Code.

4. A classified Abstract of the total monthl receipts and payments referred to in para 25 of the Rules prescribed in G.(5203-51/E.A.4-14 of 23rd November 191

(e) Para 9. Rs.6-7-2 outstanding under Garden Accounts was written off in accordance wi Government Order No. J. 1872-3/Pris.31-17-2 date 1st December 1917. The other amounts have been recovered.

(f) Para 13. All the old outstandings hav been recovered and there are at present no outstandings more than two months old.

(g) Para 14. Deposits are now taken on ord received from the public and a ledger account to shew the particulars of the amount received in advance from each individual, value of articles supplied, further amount received and balance ou standing is opened from 16th April 1918.

P A R T II.

Result of Current A u d i t.

2. Check of cash balance.- The cash on hand with the Chief Jailor on the morning of 24t June 1918 was Rs.110-4-3 which agreed with the balance in the General cash book.

The balance is analysed as under:-

1. Mansufacture Receipts ...	...	Rs.	7	15	6
2. Sale of Garden produce ...	...	,,	0	3	0
3. Civil batta ...	...	,,	1	12	0
4. Balance out of Permanent Advance of Rs.100/ for General Dept. ..	...	,,,	87	5	8
5. do. do. for Manufactory	...	,,	12	5	6
6. Savings Association cash	...	,,	0	11	0
	Total.		110	4	8

3. The Cash Book.- The General Cash Book comprises not only cash transactions connected with the General Department of the Jails but also those relating to the Manufacturing Department. This practice of mixing up both these kinds of transactions is in direct contravention of Rule 83 of the Jail Manual which requires that "neither manufactory receipts nor charges shall be entered in the General Department Cash Book".

4. Civil Batta.- An item of annas four, being the Civil batta of a prisoner paid on 15th January 1918 but omitted to be charged in the cash book on that date was deducted from the cash book balance on 21st January 1918. It was not explained how this error was not detected on 16th January 1918 when the cash book balance was certified as verified and found correct by the Superintendent. It was to prevent chances of such errors that a subsidiary register of receipts and payments of Civil batta was suggested in para 4 of the last audit note. But this suggestion has not been adopted.

5. Prisoners' Fine.- Rs.147/- being the criminal fine recovered from prisoner No.802 and sent to the City Magistrate's Court is charged in the Cash Book on 23rd May 1918. An acknowledgment of receipt of this amount has not yet been obtained. It should be got and produced for examination during next audit.

6. Imprest Account. Although the Permanent Advance allowed for the Manufacturing Department is quite distinct from that of the General Department, still temporary transfers of ~~cash~~ Cash from the former to the latter and vice versa were occasionally resorted to.

A few instances of such transfers are noted hereunder:-

20th August 1917	Borrowed from the Manufactory Imprest	Rs.25
31st September'17	do. do.	,, 25
15th March 1918	Lent to Manufactory Department	,, 50
6th April 1918	do. ,,	,, 80
18th May ,,	do. ,,	,, 20
13th January 1918	do. ,,	,, 35

Even such temporary utilization of the permanent advance of one Department for the purposes of another should be avoided.

7. The marginally noted advances were granted to warders out of the Permanent Advance of the General Department. The grant of such advances being irregular should be discontinued in future.

25th December 1917	Advanced to Warders	Rs.8	0	0
8th January 1918	do. Appaswamy	2	0	0
26th February 1918	,, Mada	6	0	0
,,	Maria	2	0	0
16th April 1918.	Mucha	2	0	0

8. Cash Receipts Book of the Manufactory.

All receipts on account of cash and credit sales of articles of the Manufactory Department are now being recorded in one and the same money column. It is desirable that the amounts pertaining to cash and credit sales are shewn in two separate columns - as is done in the Bangalore Central Jail.- so that the total recoveries on account of credit sales may be easily checked with the corresponding entries in the Register of outstandings.

R Subbarao

Assistant Comptroller,
Local Audit Department.

SAM.

3/12

G.R.S. VI-71]

SUBJECT.....

.....

.....

Diary No. of letter replied to 6661

Section Pris

File No. 29-18

Serial No. 2

General and Revenue Secretariat

(Pris.)

Proceedings of the Government of His Highness the Maharaja of Mysore.

, the 191 .

Date of issue 7.12.18

Signed by for Secy. to Govt.

Read.—

Letter No. L.A.D 160 dt 16th Nov 1918 from the Comptroller, forwarding the audit note of the accounts of the Mysore Jail from April 1917 to June 1918, with copies of remarks of ~~both~~ the Supdt of the Jail and the D. G. of Prisons thereon.

Order No. 7

Recorded.

May this be

i Printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the press?

vi published in the Gazette Kannada part?

~~Order Thereon:— No.~~

Dt. 10/12

2. Separate cash books will be maintained for entering the transactions of the General and the Manufacturing Departments, and the provisions of rule 836 of the Mysore Jail Manual being strictly adhered to

12.12.18

for Chief Secy

To The Comptroller
The I. G. of Prisons.

29/11

List of enclosures.

Copied by

Examined by

26/12

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT,
(Pris.)
, *the*, *191* .

Date of issue 4.1.19.

Signed by M.V. GBH

Section Prisons
File No. ~~29-16~~
Serial No. 3

No. 713299

To

The Comptroller,
Mysore Govt

Sir,

With reference to your letter No. L.A.D. 160 d/16th Novr 1918 re the audit note of the accounts of the Mysore Jail from April 1917 to June 19 I am directed to observe that notwithstanding what has been provided in the Jail Manual, there is much

over. 10

to be said in favour of maintaining only one cash book for recording all the transactions of any particular Institution. Separate ledgers may be maintained for the various accounts on one ledger with separate pagings for the different accounts. I am to request that this aspect of the matter may be carefully considered and your views furnished

~~Secretary~~ to Govt

I have &c

Govt

for Chief Secy

GR
21/12

List of enclosure

Copied by

Examined by

D 86—GPB—60,000—15-11 16

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. ~~227~~ LAD. 227

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 14th *Jany* 191 9.

CHIEF SECRETARY 17 JAN 1919

33123

FROM

T. Satyaraj Chetty, Esq., B.A.,
M. N. KRISHNA RAO, ESQ., B.A.,
Offg. Comptroller to the Government of His Highness the Maharaja of Mysore.

To

C.S. Balasundaram Iyer, ESQ., B.A.,
Chief *Secretary to the Government of Mysore,*
Bangalore. *Department*

SIR,

With reference to your letter No.G.13299-Pris.29-18-3 dated 4th January 19 calling for my opinion re the maintenance of only one cash book for all the transaction of the Mysore Jail, I have the honour to state that in the Mysore Jail one and the same ministerial officer, viz., the Chief Jailor is in charge of both the Jails and the Manufacturing Department, and he maintains the accounts relating to both. There is therefore no objection to the maintenance of one general cash book for the jail as a whole. At present subsidiary cash books are maintained for certain ~~sums~~ items constituting separate sections one of which is the manufacturing department, and from these books the general cash book is posted. While therefore the general cash book takes in among others the transactions of the manufacturing department also, the latter are also separately recorded in the subsidiary cash book and any information required relating to the Manufacturing department is readily ~~obtained~~ available. I am therefore of opinion that the existing arrangement of having only one cash book for all the transactions in the

WD.0022—GPB—8,000—14-12-16

C. O. 42–Rec.—17]

....Department

191 .

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Offg. Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....Esq.,
Secretary to the Govt. of Mysore,
Dept.

Dated

Despatched

Received

No..... ....

Subject matter.

Mysore Jail may continue.

I have the honor to be,

Sir,

Your most obedient servant,

T. Kalyanaraya Iyer

Offg: Comptroller.

16.1.04

16/4

G.R.S. VI-71]

SUBJECT Audit of accounts of the Mysore Jail

Diary No. of letter replied to 9477

Section Revenue

File No. 29. 17

Serial No.

General and Revenue Secretariat

(Revenue)

, the 191 .

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue 22/4/19

Signed by

Read.— G.O. No. G 11826-71 Revenue 29-18-2 dated 17th December 1918 regarding the Audit Note of the accounts of the Mysore Jail from April 1917 to June 1918 with the observation that separate cash books should be maintained for entering the transactions of the General & the Manufacturing Depts in strict compliance with Rule 836 of the Mysore

over.

May this be

i Printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the press?

vi published in the Gazette Kannada part?

Order Thereon:— No.

Mysore Jail Manual.

2. Correspondence ending with letter No. LAD. 227 dated 16th Jany 1919 from the Comptroller, stating that one general cash book for all the transactions may be maintained in the Mysore Jails as one & the same officer, viz:- the Chief Jailor is in charge of both the Jail & the Manufacturing Depts and that the existing arrangement of having only one cash book for all the transactions in the Mysore Jail may continue.

Order No. G 26231-2

Govt are pleased to accept the view of the Comptroller under the peculiar conditions obtaining in the Mysore Jail and

List of enclosures.

Copied by

Examined by

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

accordingly direct that the G. O. read above be modified in so far as it relates to the maintenance of separate cash books.

2. The following will be added as an exception to Rule 836 of the Mysore Jail Manual.

'Exception. — In the case of the Mysore jail only one general cash book will be maintained for recording all the transactions taking place there, separate ledgers being opened for the various accounts.'

for Chief Secy

To

The I. G. of Prisons
The Comptroller
&c &c

SGR 14/4

S. O.

Maintenance of one General Cash Book for the Mysore Jail.

No. G. 24231-2—Pris. 29-18-5, dated 22nd April 1919.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS

Read—

Government Order No. G. 11826-7—Pris. 29-18-2, dated 17th December 1918, recording the audit note of the accounts of the Mysore Jail from April 1917 to June 1918 with the observation that separate cash books should be maintained for entering the transactions of the General and the Manufacturing Departments in strict compliance with Rule 836 of the Mysore Jail Manual.

2. Correspondence ending with letter No. L. A. DA227, dated 16th January 1919, from the Comptroller, stating that one general cash book for all transactions may be maintained in the Mysore Jail, as one and the same officer, *viz.*, the Chief Jailor is in charge of both the Jail and the Manufacturing Departments and that the existing arrangement of having only one cash book for all the transactions in the Mysore Jail may continue.

Order No. G. 24231-2—Pris. 29-18-5, dated 22nd April 1919.

Government are pleased to accept the view of the Comptroller under the peculiar conditions obtaining in the Mysore Jail and accordingly direct that the Government Order read above be modified in so far as it relates to the maintenance of separate cash books.

2. The following will be added as an exception to Rule 836 of the Mysore Jail Manual.

Exception.—In the case of the Mysore Jail only one general cash book will be maintained for recording all the transactions taking place there, separate ledgers being opened for the various accounts.

C. S. BALASUNDARAM IYER,
Chief Secretary to Government.

To—The Inspector-General of Prisons in Mysore.
The Comptroller to Government.

Exd.—C. R.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. G. 24231-2—Pris. 29-18-5, dated 22nd April 1919.

Maintenance of one General Cash Book for the Mysore Jail.

Directs the —— as an exception to Rule 836 of the Jail Manual.

W. D 2138—GPB—20-5-19—105